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his fondness for repetition. With Mr. Seeley recapitulation becomes a vice. This is a real blemish in an author otherwise almost faultless. The reader never has to question a sentence twice to catch the author's thought. Unlike Freeman, he deals in no recondite allusions, so annoying and baffling to the really conscientious reader. Seeley rather goes to the other extreme and never takes the reader's knowledge for granted. And here, perhaps, is the explanation of his apparent fondness for repetition. Mr. Seeley was first and last a teacher. He wrote as he lectured—with the student ever before him. But what adds strength and completeness to a lecture, may become tedious even to wearisomeness in an essay or a book. It may be said, however, in defense of the oft occurring repetition, that Mr. Seeley never returns to a thought, once expressed by him, that he does not by a word, the new turn of a phrase, or a differently-constructed sentence, present his first thought in some new light, or add to what has already been said. His method is somewhat like that of a man who addresses himself to the opening of a door. He does not make one clean job of it at the first trial, but opens his door only a little way; yet with each successive trial, he throws the door open a trifle wider, and at last after a progress of such openings and shuttings, he leaves it opened wide to its utmost limit.

BENJAMIN S. TERRY.

Proceedings of the National Conference of Charities and Correction,
1895. Boston: GEO. H. ELLIS.

THIS volume illustrates the contemporary tendency to specialization, while the conference itself is one of the chief agencies for counteracting the dispersive and centrifugal movements of specialization.

The address of Mr. R. T. Paine, as president, gives a survey of the related fields of charitable endeavor, and the spiritual inspirations of social effort for the unfortunate. Rev. T. T. Munger's sermon leads into the religious sanctuary. Mr. F. H. Wines discusses State Boards of Charities. The National Conference is in reality a meeting of state boards and invited friends. Their function is to investigate the facts of dependence and crime and give counsel to authorities and associations. They are not to interfere with liberty but are able to prevent abuses in public and private charity. What Mr. Wines says of the relation of the state to voluntary charities is timely and wise. "What the state does is best done when done by the state's own agents and

appointees. Private institutions have no right to organize and go into business on the assumption that the state will support them, either by subsidies or by contracts, which are indirect subsidies." In Illinois subsidies are unconstitutional, but the law is evaded by a scheme of "contracts." "The effect of mixing the two methods is unfortunate in many ways: by the needless multiplication of institutions and the enlarged expenditure which it entails, by the conflict of authority to which it so often leads, by the lack of adequate and suitable supervision in so many instances, and by the inducements thus held out to fraud in the reception and retention of persons as objects of charitable care who have no valid claim to such care, and who are frequently injured rather than benefited by it." This is a matter of supreme concern in all states where the mixed system has crept in. Those who are connected with contract charities have most powerful personal inducement to oppose measures looking to the emancipation of the state from such influence. Twenty-three years' work for a state board gives authority to this paper.

Mr. Clarence Snyder makes a strong plea for giving power of control as well as of supervision to state boards, and appeals to Wisconsin experience. In the discussion which followed great diversity of opinion was, as usual, disclosed.

The papers read by university and college teachers are given a distinct place. The veteran reformer, Mr. Sanborn, has recently made merry with them in the *Charities Review*, chiefly for their nomenclature. Professor Brewer said to the practical people who compose the conference: "You can help us now more than we can help you; but the day is coming when it will be the other way,—when charitable and reformatory institutions will look to the universities for instruction in the laws and principles which govern their work, as confidently as the engineer, the mechanic, and the agriculturist do now." He makes a good point in showing what science has done for charity in the field of sanitation and the mastery of laws of heredity.

Professor Giddings offers a scientific classification of social members which is very suggestive, and his statement of the evolution of grades in ability is clear and strong. He does not, however, seem to state clearly the distinctive marks of the "defective" class.

Papers of great value on the insane, feeble-minded, neglected children, on immigration, nursing, medical charity, tramps, and soldier pensions are included in this volume. The Directory of State Insti-

tutions in the United States is very full, but not quite complete. The volume is simply indispensable to students of charity, and general students of sociology will find abundant materials for consideration in the discussions, since laws and principles of common life are illustrated from cases more closely studied than would be possible under normal conditions.

C. R. HENDERSON.

Essays in Taxation. By EDWIN R. A. SELIGMAN. Macmillan & Co., New York and London, 1895. 434 pp., 8vo. \$3.

UNDER the designation of "Essays in Taxation" Professor Seligman has made a useful survey of that portion of the product of the taxing power, as applied directly, to which he assigns the name "taxes," leaving to the one side fees, and introducing special assessments only for the purpose of showing that—call them what we will, special assessments or betterment tax—they are not taxes. After a brief historical essay on the development of taxation he discusses the general property tax, the single tax, the inheritance tax and taxation of corporations, introducing incidentally to these subjects double taxation by the same and by competing authorities. He then classifies public revenues, reviews recent reforms in taxation, and closes with a critical estimate of the recent literature of the subject.

The writer is not as strong in history as in analysis and criticism, and in his opening chapter has failed to recognize the part played by purveyance in the evolution of taxation, consequently the order of growth given on pages 6 and 7 is not historical. The terminology at times is not clear; as on page 10, where the writer says that indirect taxes were introduced into England in the seventeenth century. On page 19 it appears that it was the excise which was introduced in the seventeenth century, and which seems to be used as an equivalent for indirect taxes. On page 40 we are told that there "is no evidence to prove that trading capital proper was ever taxed" at Rome, while on the following page we read that trading capital was taxed for the first time by Vespasian. It is with difficulty that we discover that the two remarks are intended to apply to different periods. On page 42 we read that "in England the feudal payments (*scutages*, *carucages* and *tallages*) became land taxes, just as the Saxon *ship geld* and *danegeld* were land taxes." The three feudal taxes mentioned were, in their origin, land taxes, and never went through a process of becoming such.